

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL MEMORANDUM

SB 3016 – HB 3165

April 12, 2010

SUMMARY OF AMENDMENTS (015245, 016436, 016588, 016589):

Amendment 015245 rewrites the language of the original bill. Makes changes to emergency communication districts. Creates a petition process for emergency communication boards to be removed from consolidation and restored to a separate district. Authorizes the county legislative body to levy a privilege tax in districts that adopt direct dispatch or consolidate with another district. Amendment 016436 designates the trustee as the tax collection official or authorizes contracting with the electric utility for collecting the tax. Amendment 016588 exempts Shelby County from the requirements of the legislation. Amendment 016589 exempts Bledsoe and Cumberland counties from the requirements of the legislation.

FISCAL IMPACT OF ORIGINAL BILL:

Increase Local Revenue – Exceeds \$100,000/Permissive
Increase Local Expenditures – Exceeds \$10,000/Permissive

FISCAL IMPACT OF BILL WITH PROPOSED AMENDMENTS:

Unchanged from the original fiscal note.

Assumptions applied to amendments:

- According to the Department of Commerce and Insurance, any increase in state expenditures can be accommodated within existing resources without an increased appropriation or a reduced reversion.
- Local governments that choose to levy a privilege tax will experience an increase in revenue estimated to exceed \$100,000.

- Local governments that choose to levy a privilege tax will experience an increase in expenditures for creating and implementing the tax. This permissive expenditure is estimated to exceed \$10,000.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, reading "James W. White". The signature is fluid and cursive, with the first name "James" written in a larger, more prominent script than the last name "White".

James W. White, Executive Director

/kmc